

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

UNITED STATES OF AMERICA, )  
Petitioner, )  
v. ) Civil Case No. 25-mc-00012 (GMM-GLS)  
LUIS MARTINEZ-EBRA, )  
Respondent. )

**ORDER TO SHOW CAUSE**

Upon the Petition, the Exhibit(s) attached thereto, the declaration of Jean A. Lane of the Internal Revenue Service, and upon the motion of the United States of America, on behalf of the Internal Revenue Service, it is ORDERED that Respondent, Luis Martínez-Ebra, appear before the United States District Court for the District of Puerto Rico presided over by the undersigned, in their courtroom in the United States Courthouse in San Juan, Puerto Rico on the 6<sup>th</sup> day of March, 2025, at 9:45 a.m., to show cause why Respondent should not be compelled to obey the Internal Revenue Service summons served upon Respondent on June 13, 2024.

It is further ORDERED that a copy of this Order, together with the Petition and Exhibit(s) thereto, be personally served on Luis Martinez-Ebra by an official of the Internal Revenue Service within thirty (30) days of the date of this Order.

It is further ORDERED within 5 days of service of copies of this Order, the Petition and Exhibit(s), the Respondent shall file and serve a written response to the Petition supported by appropriate affidavits, as well as any motions the Respondent desires to make. All motions and issues raised by the pleadings will be considered on the return date of this Order. Only those issues raised by motion or brought into controversy by the responsive pleadings and supported by affidavit will be considered at the return of this Order. Any uncontested allegation(s) in the Petition shall be considered admitted.

Entered this 7<sup>th</sup> day of February, 2025 .

BY THE COURT:



Digitally signed by  
Hon. Giselle López-  
Soler

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MAGISTRATE JUDGE, UNITED STATES DISTRICT COURT